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Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

OMB No 1545-1150

2009

**Open to Public
Inspection**

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2009 calendar year, or tax year beginning _____, **and ending** _____

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions	C Name of organization Mountain View Irrigation, Inc. Number and street (or P O box, if mail is not delivered to street address) Room/suite 5238 West 2150 North City or town, state or country, and ZIP + 4 Ogden UT 84404	D Employer identification number 82-0548936 E Telephone number 801-731-7252 F Group Exemption Number _____
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● **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

G Accounting method Cash Accrual
Other (specify) _____

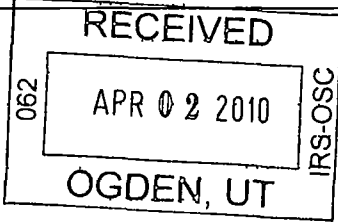
I Website: ▶ N/A
J Tax-exempt status (check only one) — 501(c) (12) ◀ (insert no) 4947(a)(1) or 527
H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 127,509

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

	1 Contributions, gifts, grants, and similar amounts received		1
	2 Program service revenue including government fees and contracts		2 123,865
	3 Membership dues and assessments		3
	4 Investment income		4 3,583
	5a Gross amount from sale of assets other than inventory	5a	
	b Less cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c
	6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	b Less direct expenses other than fundraising expenses	6b	
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c
	7a Gross sales of inventory, less returns and allowances	7a	
	b Less cost of goods sold	7b	
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c
	8 Other revenue (describe ▶ See Statement 1)		8 61
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8		9 127,509
Expenses	10 Grants and similar amounts paid (attach schedule)		10
	11 Benefits paid to or for members		11
	12 Salaries, other compensation, and employee benefits		12 1,800
	13 Professional fees and other payments to independent contractors		13 2,392
	14 Occupancy, rent, utilities, and maintenance		14 2,511
	15 Printing, publications, postage, and shipping		15
	16 Other expenses (describe ▶ See Statement 2)		16 70,115
	17 Total expenses. Add lines 10 through 16		17 76,818
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)		18 50,691
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19 85,779
	20 Other changes in net assets or fund balances (attach explanation)		20
	21 Net assets or fund balances at end of year Combine lines 18 through 20		21 136,470



Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	79,972	22 171,081
23	Land and buildings		23
24	Other assets (describe ▶ See Statement 3)	46,590	24 31,715
25	Total assets	126,562	25 202,796
26	Total liabilities (describe ▶ See Statement 4)	40,783	26 66,326
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	85,779	27 136,470

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2009)

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Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51

46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
49a	Did the organization make any transfers to an exempt non-charitable related organization?		
49b	If "Yes," was the related organization a section 527 organization?		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

f Total number of other employees paid over \$100,000 ▶ _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ▶ _____

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: Randy Marriott Date: 3-25-10
 Type or print name and title: Randy Marriott, Pres

Paid Preparer's Use Only

Preparer's signature: [Signature] Date: _____
 Check if self-employed: Preparer's Identifying Number (See instr): P00161582
 Firm's name (or yours if self-employed): Wisan, Smith, Racker & Prescott, LLP EIN: 87-0517754
 address, and ZIP + 4: 132 Pierpont Avenue, Suite 250 Phone no: 801-328-2011
Salt Lake City, UT 84101

May the IRS discuss this return with the preparer shown above? See instructions ▶ Yes No

Depreciation and Amortization
 (Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Mountain View Irrigation, Inc.

Identifying number

82-0548936

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2	Total cost of section 179 property placed in service (see instructions)	2	2,511
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	250,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	Pump	2,511	2,511
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	2,511
9	Tentative deduction Enter the smaller of line 5 or line 8	9	2,511
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	0
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	0
13	Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12	13	2,511

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instr.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

Section B—Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Federal Statements**Statement 1 - Form 990-EZ, Part I, Line 8 - Other Revenue**

<u>Description</u>	<u>Amount</u>
Misc Income	\$ 61
Total	<u>\$ 61</u>

Statement 2 - Form 990-EZ, Part I, Line 16 - Other Expenses

<u>Description</u>	<u>Amount</u>
Expenses	\$
Bank Charges	203
Postage	385
Insurance	2,595
Office Supplies	55
Monitoring	7,271
Repairs	10,980
Connections	885
Blue Staking	606
Utilities - Power	18,614
Plain City Irrigation	3,955
Western Irrigation	8,646
Pioneer Irrigation	900
Weber Basin Water	13,897
Taxes	73
Telephone	502
Miscellaneous	548
Total	<u>\$ 70,115</u>

Statement 3 - Form 990-EZ, Part II, Line 24 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Accounts Receivable	\$ 41,275	\$ 29,865
	11,256	15,617
Less Accumulated Depreciation	11,256	13,767
Undeposited Funds	5,315	
	<u>46,590</u>	<u>31,715</u>

Statement 4 - Form 990-EZ, Part II, Line 26 - Total Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Accounts Payable and Accrued Expenses	\$ 16,409	\$ 11,598
Escrow Holdings	24,374	54,728
	<u>40,783</u>	<u>66,326</u>

Federal Statements

Statement 5 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description

Encouraging, developing, and fostering the installation and operation of a secondary and general irrigation water system.